



**COUNTY OF SAN LUIS OBISPO**

**QUARTERLY CASH COUNT  
MARCH 31, 2014**

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COUNTY OF SAN LUIS OBISPO

Quarterly Cash Count  
March 31, 2014

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## INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Supervisors  
County of San Luis Obispo  
San Luis Obispo, California

We have performed the procedures enumerated below to the proper balance and accountability of cash as directed by California Government Code Sections 26920 and 26922. These procedures, which were agreed to by the County of San Luis Obispo, were performed in accordance with the aforementioned code sections. The County of San Luis Obispo's management is responsible for the safe keeping and preparation of cash and cash reconciliations. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the County of San Luis Obispo. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As directed by California Government Code Sections 26920 and 26922, an unannounced cash count and review was conducted at the County Treasurer's Office on March 13, 2014, and cash funds of \$14,229,667 were accounted for and balanced to the Treasurer's Daily Report. Investments in the County Treasury totaled \$619,511,754 and were reconciled from investment reports to the Treasurer's Daily Report. The investments were also reviewed and found to be in compliance with the current County Treasury Investment Policy. Total funds in the County Treasury on March 13, 2014 were \$633,741,421.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the proper balance and accountability of cash in the County Treasury at quarter end. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the County of San Luis Obispo and management of the County of San Luis Obispo and is not intended to be and should not be used by anyone other than these specified parties.

Roseville, California  
May 9, 2014



COMMONWEALTH OF MASSACHUSETTS  
DEPARTMENT OF REVENUE

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JAMES P. ERB, CPA, COUNTY TREASURER  
SAN LUIS OBISPO COUNTY  
TREASURER'S DAILY REPORT

DATE: 13-Mar-14  
12:23:08 PM

|                             |                 |                                |                |
|-----------------------------|-----------------|--------------------------------|----------------|
| DISBURSEMENT SUMMARY:       |                 | INVESTMENT PURCHASE SUMMARY:   |                |
| Union Bank Control Disb.    | 4,567,825.43    | BA and C/P                     |                |
| EBT                         | 13,782.02       | PIMMA (daily balance)          | 281,000,000.00 |
|                             |                 | AGENCIES                       |                |
|                             |                 | TREASURIES                     |                |
|                             |                 | F.I.C.A. (daily balance)       | 30,000,000.00  |
|                             |                 | REPO (daily balance)           | 0.00           |
|                             |                 | LAIF (daily balance)           | 50,000,000.00  |
|                             |                 | TOTAL INV. PURCHASES:          | 361,000,000.00 |
|                             |                 | COMBINED POOL INVESTMENTS:     |                |
|                             |                 | F.I.C.A.                       | 30,000,000.00  |
|                             |                 | CDARS                          | 50,000,000.00  |
|                             |                 | Bankers Acceptances/Com. Paper | 0.00           |
|                             |                 | PIMMA                          | 281,000,000.00 |
|                             |                 | Agencies                       | 177,794,734.95 |
|                             |                 | Treasuries                     | 30,065,551.90  |
|                             |                 | L.A.I.F.                       | 50,000,000.00  |
|                             |                 | Repurchase Agreements          | 0.00           |
|                             |                 | TRAN                           | 651,467.35     |
|                             |                 | INACTIVE TOTAL                 | 619,511,754.20 |
| TOTAL DISBURSEMENTS:        |                 | Bank Accounts:                 |                |
| *Rev Wt #6414906            | 0.03            | Rabobank                       | 5,025,017.64   |
|                             |                 | Union Bank-Depository Acct.    | 8,259,600.50   |
|                             |                 | Union Bank-Deferred Comp.      | 0.00           |
|                             |                 | Union Bank-DSS Direct Dep.     | 13,064.63      |
|                             |                 | Union Bank-EBT                 | 310,335.04     |
|                             |                 | Union Bank-Elect. C.Card Pmt   | 429,765.86     |
|                             |                 | Union Bank - US Govt. Loans    | 171.50         |
|                             |                 | East West Bank                 | 0.00           |
|                             |                 | Office Funds:                  |                |
|                             |                 | Vault Currency                 | 38,050.00      |
|                             |                 | Vault Silver                   |                |
|                             |                 | Dollars                        |                |
|                             |                 | Halves                         | 20.00          |
|                             |                 | Quarters                       | 150.00         |
|                             |                 | Dimes                          | 160.00         |
|                             |                 | Nickels                        | 36.00          |
|                             |                 | Pennies                        | 10.00          |
|                             |                 | Vault Cash Drawer              |                |
|                             |                 | Currency: (100/50's)           | 0.00           |
|                             |                 | " (20's)                       | 2,240.00       |
|                             |                 | " (10's)                       | 1,420.00       |
|                             |                 | " (5's)                        | 805.00         |
|                             |                 | " (2's)                        | 6.00           |
|                             |                 | " (1's)                        | 181.00         |
|                             |                 | Coin: Dollars                  | 20.00          |
|                             |                 | " Halves                       | 0.50           |
|                             |                 | " Quarters                     | 28.75          |
|                             |                 | " Dimes                        | 13.70          |
|                             |                 | " Nickels                      | 3.75           |
|                             |                 | " Pennies                      | 0.55           |
|                             |                 | TOTAL OFFICE FUNDS             | 43,145.25      |
|                             |                 | Credit Card for Collection     | 11,727.48      |
|                             |                 | Online Payments for Collection | 134,229.80     |
|                             |                 | Returned Items                 | 2,609.38       |
|                             |                 | BALANCE ON HAND                | 14,229,667.08  |
|                             |                 | BALANCE                        | 633,741,421.28 |
| BALANCE FORWARD             | 636,720,407.36  |                                |                |
| Receipts for Day            | 1,605,003.75    |                                |                |
| Returned Cks-JE #1-1353852  | (2,382.35)      |                                |                |
| Disbursements for Day       | (4,581,607.45)  |                                |                |
| *                           | (0.03)          |                                |                |
| BALANCE                     | 633,741,421.28  |                                |                |
| CURRENT MONTH RECEIPTS      |                 |                                |                |
| BALANCE FORWARD             | 23,035,446.76   |                                |                |
| Receipts for Day            | 1,605,003.75    |                                |                |
| Returned Cks-JE #1-1353852  | (2,382.35)      |                                |                |
| MONTH TO DATE               | 24,638,068.16   |                                |                |
| CURRENT MONTH DISBURSEMENTS |                 |                                |                |
| BALANCE FORWARD             | (33,810,487.54) |                                |                |
| Disbursements for Day       | (4,581,607.45)  |                                |                |
| *                           | (0.03)          |                                |                |
| MONTH TO DATE               | (38,392,095.02) |                                |                |
| BALANCE 1ST OF MONTH        | 647,495,448.14  |                                |                |
| Receipts for Month          | 24,638,068.16   |                                |                |
| Disbursements for Month     | (38,392,095.02) |                                |                |
| BALANCE                     | 633,741,421.28  |                                |                |

Approved: *Marybret Jones* 3/13/14